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## NOTES ON MUNICIPAL GOVERNMENT.

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### AMERICAN CITIES.

**New York State.**—*Primary Elections.* The recent sessions of the National Conference on Primary Elections, together with the fact that many of the state legislatures and a great number of reform associations are concerning themselves with the system of nominating candidates, have brought the whole matter of the primary and caucus before the public. A number of reports dealing with different phases of the question have been recently issued, the most important of which is that of the Buffalo Republican League, which contains a careful summary of the primary election laws in the leading states. This report shows that "twelve of the Northern and Western states have primary election laws; all of them having been enacted within the past ten years; a large proportion since 1893. There is evident in all, a desire to throw around the choice of party nominees some of the safeguards which, in practice, have been found valuable in purifying the procedure of election day. . . . Elaborate provisions for governing the primary are in force in Kentucky, Missouri, Michigan, Massachusetts and California. The committee however, finds serious defects in each one of these. "Missouri is silent as to the qualities which shall enable a voter to participate in a primary election. Kentucky may have several primary days each year, and at least one for each political party. California rejects the blanket ballot and permits any person or combination of persons to print or vote a ballot of the uniform size and color. Michigan holds the primaries within twenty days of the election. Massachusetts puts the caucus in charge of officers elected by the caucus for the preceding year, and not under the control of the regular election officers."

At the close of the report the committee makes a number of recommendations, the most important of which are as follows: First, a primary election law must recognize that any allegiance, either to nation or party, should be based upon a present and future intention, not on past acts, and that the test of party allegiance should be framed accordingly; second, such a law must place the machinery of political nominations, from the beginning to the end, under the supervision of sworn public officials and subject to rigid requirements. The committee make many additional recommendations intended to reconcile the rights of the individual voter with those of the party organization.

*Report of the State Railroad Commission for 1897.* The annual report of the commission dwells at some length upon a question which is of considerable importance at the present time when rapid transit has become so general throughout the United States. The overcrowding of street cars, especially in such great centres of population as New York City, is fraught with great danger to the health and safety of the community. The commission says, "No greater number than can be seated and can conveniently stand in the space between the seats should be allowed on the cars. Passengers should not be permitted to stand on any platform of a car operated by mechanical traction, and now that all cars are soon to be operated by electricity in the metropolitan district, the necessity for lessening the danger of the traffic by preventing overcrowding is apparent. The only way to put a stop to it is by legislative restriction, and the penalty should be enforced against the conductor who permits it as well as against the company."

There is no doubt whatsoever, that such a regulation would come within the general police power of the state, or even of the municipality; but it is a question whether such a provision would receive any support from the public. The average American has become so accustomed to inconvenience in street railway travel that annoyances of this kind do not arouse any active resistance. What is demanded is that transportation from one point to another shall be effected as rapidly as possible. Provided the period of annoyance is short, the existing evils will undoubtedly continue.

*Rapid Transit.\** In the March number of the ANNALS reference was made to the attitude of the Appellate Division of the Supreme Court toward the underground railway projects submitted by the Rapid Transit Commission. The condition prescribed by the court, that the contractor undertaking the building of the road should give a bond for \$15,000,000 for the period of construction and operation was so burdensome in its effect as to make the execution of the project impossible.

About the middle of March the court modified its decision so as to require the bond of \$14,000,000 for the period of construction only and but one million for the period of operation. Up to the present time it has not been possible to come to an agreement with a company on the basis of these modified conditions. In order to afford immediate relief the commissioners are now negotiating with the Manhattan Elevated Railroad Company for extensions of that system.

\*Communication of James W. Pryor, Esq., Secretary of City Reform Club, New York City.

To obtain full control over the granting of these new privileges the political party now in power in New York City has been making strong efforts to abolish the present rapid transit commission. For this purpose a bill has been recently introduced into the state legislature to substitute for it a commission consisting of the mayor, comptroller and four commissioners appointed by the mayor, "not more than two of whom shall, when appointed, belong to the same political party, nor be of the same political opinion on state and national politics." This is one of the most striking proofs of the friendly understanding between the two political machines which was already discernible before the election of last November. The bill was introduced by the Republican leader in the senate and was supported by the Tammany members of the legislature. It would give to Tammany a majority of the Rapid Transit Board; would divide the power and patronage between the two machines; and would enable the mayor to convert the board into a political engine.

**Brooklyn.**—*Brooklyn League.* The most recent addition to the list of reform associations is the Brooklyn League,\* organized "to bring together for common action all citizens of the borough of Brooklyn who are interested in its welfare; to co-operate with the officials in promoting and forwarding local improvements and in securing efficient and economical administration; to watch the conduct of public business and the course of legislation, both state and municipal; to procure for members timely and accurate information regarding all matters of public concern affecting the borough or any part of it; to support effectively whatever makes for the best interest of the borough or the city at large, and to oppose whatever is hostile thereto. The objects of the league are not political nor partisan, and it shall not make or endorse nominations of candidates for public office."

It will be seen from the above provision of the constitution that the sole function of the league will be to look after the interests of that part of the Greater New York known as the borough of Brooklyn.

**Philadelphia.**—*Mayor's Annual Message.* In the third annual message to councils, the mayor deals at some length with the city's finances. The defeat in councils of the \$11,000,000 loan bill, after the same had received the approval of the people at the polls, greatly crippled the plans for public improvements. By far the most pressing of the needs which this loan was expected to meet was the construction of a filtration plant. The prevalence of zymotic diseases, directly traceable to the polluted water furnished for

\*The Secretary of the League is Edward B. Lent, Esq., 200 Joralemon Street, Brooklyn.

drinking purposes, would have been remedied by the introduction of this system. The mayor urges upon councils to reconsider the loan bill.

The leasing of the gas works is also commented upon, the mayor explaining his reasons for favoring the lease. "The gas works," he says, "under the agreement of the company can be brought up to present scientific standards and will turn a much larger sum of money into the treasury of the city than could have been returned under municipal management. In my judgment no municipality can as successfully conduct a manufacturing business as a private corporation."

*Charges of Bribery and Corruption.* Great public interest has been aroused in the charges brought against members of councils, and substantiated by the open confession in court of one member, that influences of a corrupt nature were brought to bear upon councilmen in order to secure their support for the ordinance giving to a water company the practical monopoly of supplying filtered water to the city's reservoirs. Proceedings are now pending in the courts against several members of councils and the agent of the water company in question.

**Massachusetts.**—*Special Report on Street Railways.* A report of great interest and importance has just been published by a special committee, appointed by the governor of Massachusetts in July, 1897.\* The duty of this committee was to inquire into the relation between cities and towns and street railway companies. A careful examination was made of the relation of the municipality to public transportation in European, as well as in American cities. The views of the committee are extremely optimistic as regards American street railway development and rather pessimistic in its judgment of European conditions. According to this report the absence of public control of public franchise corporations combined with the system of perpetual franchises has been the greatest incentive to rapid improvement in the transportation system. The statements of the committee, and particularly the formulation of the general principles which govern the granting of franchises, are of such importance as to merit detailed consideration. We shall reserve for the July ANNALS a discussion of these principles.

**Boston.**—*Board of Estimate and Apportionment.* The mayor of Boston, supported by the Merchants' Municipal Committee and a number of reform associations, is actively advocating the passage of

\* The committee was composed of Charles Francis Adams, of Lincoln, William W. Crapo, of Bedford, Elihu B. Hayes, of Lynn. Walter S. Allen, of New Bedford, was appointed secretary to the board.

a bill by the state legislature creating a Board of Estimate and Apportionment similar in power and function to the New York board. The act provides that the mayor, the chairman of the board of aldermen, the president of the common council, the city auditor, the corporation counsel, the city engineer, and the chairman of the board of statistics commissioners shall constitute, *ex-officiis*, a Board of Estimate and Apportionment, to serve in such capacity without additional pay. The duty of the board will be to make up the city budget; the power of the council being restricted to reducing appropriations thus made; but any such vote of reduction shall be subject to the veto of the mayor and passage over his veto as provided by law. It will be seen that in this bill the city of Boston illustrates a tendency characteristic of all American cities, to deprive the local representative assembly of its control over the city's finances.

*School Boards and Taxes.* The secretary of the Board of Statistics, Dr. Edward M. Hartwell, has compiled an extremely interesting statement of the present condition of the school administration in the larger cities of the United States. As regards the form of organization the greatest differences in conditions exist. Almost every form of school board administration, from election by the people to appointment by the mayor, or even by the courts, is to be found. Furthermore, there exists great diversity in the powers of the school boards. Thus, in Philadelphia, Buffalo, St. Paul, New Orleans, Detroit and Savannah, the school boards are dependent for appropriations upon the city council. In Milwaukee the school board determines the tax to be levied for school purposes, subject to change by a two-thirds vote of councils. In Cincinnati, Cleveland, Denver, Indianapolis, Minneapolis and St. Louis the school board has the power to determine and to levy the amount of taxes to be devoted to school purposes, provided such taxes remain within the limits prescribed by state law. The following table shows the wide range of expenditure in different cities of the United States:

<i>Cities.</i>	<i>Population.</i>	<i>Total Ordinary Expenses Per capita.</i>	<i>Cities.</i>	<i>Population.</i>	<i>Total Ordinary Expenses Per capita.</i>
Baltimore . . .	434,439	\$17.91	Detroit . . . .	205,876	\$14.95
Boston . . . .	448,477	35.94	New Orleans . .	242,039	11.69
Brooklyn . . .	806,343	20.88	New York . . .	1,515,301	32.30
Buffalo . . . .	255,664	26.41	Philadelphia . .	1,046,964	18.95
Chicago . . . .	1,099,850	16.73	Pittsburg . . .	238,617	12.93
Cincinnati . .	296,908	21.74	St. Louis . . .	451,770	13.74
Cleveland . . .	261,353	11.06	San Francisco .	298,997	18.86

*Financial Statement.\** On January 1, 1898, the total debt, city and county, was \$79,696,166.41. Of this \$26,640,000 was in special loans outside the debt limit, \$17,911,273.98 the water debt, and the county debt (outside the debt limit) amounted to \$2,921,000. This leaves a balance of \$32,223,892.43 inside the debt limit. The total sinking funds amounts to \$27,447,148.26. Deducting from this the water debt sinking fund of \$9,852,192.55, the special loans sinking fund of \$3,367,457.91, and the county court house sinking fund of \$426,408.89 there is left for the regular sinking fund \$13,802,088. The net debt, exclusive of loans made outside the debt limit, is \$18,421,803.52. The commissioners of the sinking funds estimate that the amount which the city can borrow within the established debt limit is \$1,701,997.46.

*School Supplies.* The cost of school supplies in 1897 was \$224,573. The average cost per pupil for books, supplies and incidentals was \$1.57, and for fuel, gas and water \$1.18, a total of \$2.75. The total amount expended for books, drawing materials and stationery was \$72,393.36. The total number of text-books owned by the city is 526,903, and the cost, if replaced at publishers' prices, would be \$235,964.34. Since the free text-book act went into operation fourteen years ago the outlay for books, drawing materials and stationery has been \$784,199.74. Slates are now forbidden on hygienic grounds, and paper and pencils are used in their place. Over one hundred tons of paper are annually used for this purpose, but on account of the low price of paper the increased cost has not been so great as expected when the change was made.

**Baltimore.**—*New Charter.*† The most important single piece of legislation enacted by the General Assembly of Maryland at the biennial session just completed, was the grant of a new charter to the city of Baltimore. The metropolis of Maryland enjoys the perhaps unique distinction of having lived its entire corporate life—a round hundred years—under the original act of incorporation. The practical significance of this instrument has long disappeared under the mass of supplementary and amendatory legislation enacted by successive legislatures, and codified from time to time. In consequence no city in the United States has struggled longer under as antiquated and cumbrous a framework. Intelligent agitation for municipal reconstruction culminated in the appointment last November by Mayor Malster of an admirably selected commission, to draft an entirely new city charter. The results of this body's labors were

\* Communication of Sylvester Baxter, Esq.

† Communication of Dr. J. H. Hollander, Johns Hopkins University.

submitted promptly to the general assembly, and enacted into statute law without a single essential amendment.

The new charter represents a conservative adaptation of accepted principles of municipal reform to local requirements and established usage. The fundamental feature is the concentration of power in the hands of the mayor, and the organization of related branches of the municipal service into responsible departments. The bicameral council is retained, but its power is greatly reduced by the creation of a Board of Estimates in which virtually the entire financial power is centred. The public school system is transferred from the existing board appointed by the council to a smaller body appointed for a long term by the mayor.

A most important feature of the new instrument is the separation of municipal from state and federal elections by appointing the former for May. The grant of franchises, including any specific right in or relating to public property, is limited to terms of twenty-five years, subject to revaluation at the time of renewal which must not be for a longer period. Provision is made for the appointment of experts in all departments requiring professional skill, and for public supervision of the indigent sick and poor while subjects of municipal aid. Minority representation upon all departmental boards is secured, and steps are taken to prevent the periodic accumulation of floating indebtedness.

Taken all in all, the new charter of Baltimore is an admirable instrument for the purpose for which it has been designed, and it can hardly fail to effect marked improvement in local municipal life.

**Washington.\*—*Franchises.*** Municipal franchises in the District of Columbia are granted by act of Congress, usually upon the recommendation of the District Commissioners and the Senate and House committees on the District of Columbia. They are granted without any time limit, and without compensation to the District. In the case of street railways, it has been the custom for ten years past to provide in each charter for taxation of the gross receipts, usually at the rate of 4 per cent, in lieu of a property tax. Three of the older companies pay taxes nominally on their real and personal property, including their tracks; but the assessor has adopted the rule of assessing their property, real and personal, at such an amount as will make the taxes payable thereon equal to 4 per cent of the gross receipts in each case. Thus these three companies actually pay 4 per cent of their gross receipts in

\* Communication of Max West, Esq.



lieu of all other taxes, while the newer companies pay a like percentage and also the general District tax of  $1\frac{1}{2}$  per cent on the assessed valuation of their real estate. This discrimination bears no relation to the value of the franchises enjoyed, for of the three most prosperous companies in the District two pay nothing except the 4 per cent. This discrepancy has finally attracted the attention of the House District Committee, and the House has passed a bill imposing in lieu of the present taxes on receipts, but in addition to the regular tax on the real estate of all the companies, a tax of 4% per cent on the gross earnings of the Capital Traction Company, the Metropolitan Railroad Company and the Columbia Railway Company, and 2% per cent on the gross earnings of the other roads. The five-eighths of one per cent in each case is designated as a franchise tax. The discrimination embodied in this bill is based upon a real difference in the condition of the various companies, the higher rate being applied to the three companies at present most prosperous; but they are taxed by name, and there is nothing in the bill to subject another company to the higher tax when its business becomes equally profitable. From data contained in the annual reports of the companies to Congress, it is estimated that the new plan will increase the receipts from \$96,000 to a little more than \$119,000 a year, a gain of about \$23,000; nevertheless, of the ten companies included in the calculation, five will have their taxes reduced. The District system of license taxes, as it exists on paper, includes an annual charge of \$3 for one-horse cars, \$6 for two-horse cars and \$10 for other vehicles capable of carrying ten passengers or more; but the street railways refuse to pay this tax, and no serious effort is made to enforce it against them.

The telephone company operating in the District of Columbia is a foreign corporation and a "squatter," having taken possession of the field many years ago without any authority from Congress; but its existence has since been incidentally recognized in legislation, and its rights have never been seriously questioned. In response to public agitation, the telephone rentals have been considerably reduced by Congress at the present session. A special committee of the House has been investigating the whole subject of telephone rates. This committee has also authority to inquire into the gas business.

**Cincinnati.\*—*Reorganization of City Government.*** The year that has elapsed since the overthrow of the machine has not witnessed much reform legislation, due mainly to existing legislation which had to be repealed or amended. The reform movement last

\*Communication of Max B. May, Esq.

Spring succeeded because of the coalition between Democrats and Anti-machine Republicans. The fusion then so timely was renewed last fall. After two months of manœuvering a new law, aptly termed the "Cincinnati Ripper," has been passed. By the provisions of this act the mayor will appoint a bi-partisan board of city affairs consisting of six members, two of whom hold office for one year; two for two years and two for three years. As the terms expire their successors are to be elected by the people. This new board will have full control of the streets, parks and all public works and improvements. It is probable that the present waterworks commission, which is building the new six and a half million dollar works will be abolished and its duties transferred to the new board.

*Corrupt Practices Act.* The corrupt practices act of 1896 has been declared constitutional and its provisions have been enforced by the courts in two important instances. A probate judge of one of the counties was ousted because he had expended more money in the campaign than the law allowed; and the mayor of Springfield was recently deprived of his office for the same reason and for violating the provision forbidding ante-election promises. It seems that the mayor had promised a certain labor organization to appoint to a certain office any candidate it might designate; after the election he refused to comply with its request and the proceedings above mentioned were instituted.

*City Indebtedness.* The last report of the sinking fund trustees shows the finances of the city to be in an excellent condition. The total bonded indebtedness of the city is \$32,609,459; of this amount the sinking fund trustees hold about \$7,127,000, making a net indebtedness of \$25,482,459, a decrease of nearly a half a million since 1896. The principal items of the bonded indebtedness are as follows: Southern Railway, 335 miles of road running from Cincinnati to Chattanooga, now under lease and yielding over \$1,000,000 annual rental, \$18,622,000; park purposes, \$1,460,000; city hall, \$900,000; hospital, \$300,000; University of Cincinnati buildings, \$108,000; sewerage, \$705,000; refunded debt, \$3,600,000; waterworks, \$1,175,000;\* annexed villages, \$1,000,000. In 1877 the bonded indebtedness of the city was \$23,306,500 and to-day it is but \$25,485,459, and in the meantime the city has been repaved, a new city hall built and other costly improvements made. The Southern Railroad alone could be sold at a figure which will nearly extinguish the entire bonded debt.

**Cleveland.** — *Municipal Association of Cleveland.* The first Annual Report of the Municipal Association of Cleveland gives

\*This item will be largely increased during coming years.

evidence of considerable activity, considering the short period the association has been in existence. The association has been particularly active in enlightening public opinion as to the standing of the candidates of the regular political parties and in maintaining a careful supervision of public work. While the probabilities are that it will soon take a more active part in local elections, its most important function will be in holding municipal officials and contractors to strict conformity with the highest standards of efficiency.

A special bulletin issued by the association contains a paper by Frederic C. Howe, Esq., on "The Relation of the City to the Street Railway Question." Within the last year the question of renewing franchises and giving further privileges to street railway companies, has occupied much of the attention of the city council. The ordinance now pending provides for an extension of the franchise of the roads for a period of twenty-five years; the fare to be five cents for a single ride and six tickets for twenty-five cents, together with universal transfers over the lines of the two companies operating the street railway system. Furthermore, a certain percentage of gross receipts, probably not exceeding 2 per cent, is to be paid into the city treasury. Mr. Howe, after making many interesting comparisons with conditions in other cities, comes to the conclusion that the interests of the city are not safeguarded in granting franchises on these terms. He cites the recent contract between the city of Indianapolis and the street railway company. Under the franchise grant obtained by that corporation it was provided that it should sell six tickets for twenty-five cents, with full transfer privileges; that it should perform extensive street paving, and in addition pay to the city the following percentages of gross receipts during the period of thirty years—the terms of the grant: "For the first five years, 10 per cent, for the second five years, 12½ per cent; for the third five years, 13½ per cent, and for the remainder of the term, 14½ per cent."

**Omaha.\***—*Tax Commissioner.* Marked improvement in the city's finances has been brought about by the inauguration of a special tax commission with a tax commissioner in charge of the assessment of property for municipal taxation. Under the supervision of the new official, the tax list for the municipal levy has been prepared separately from that for state and county purposes, with the result of largely increasing the total by a more equitable valuation, and the inclusion of much property that formerly escaped taxation

\* Communication of Victor Rosewater, Ph.D., Omaha, Neb.

altogether. The total assessed valuation therefore of the city for this year is nearly twice what it was under the old system.

In forcing the assessment of property which formerly escaped taxation, the principal gains have been made upon the franchises and personal property of the great public corporations. The local electric light company, for example, which in 1897 paid on personalty valued at \$20,000 has this year been assessed \$95,000 on personal property, and \$25,000 for its franchise. The local gas company which last year paid taxes on \$60,000 of personalty is this year assessed for \$28,000 of personal property, and \$100,000 for its franchise. The waterworks company, which last year paid upon a personal assessment of \$249,700 has this year been assessed on the basis of \$420,000. The street railway company, which in 1897 paid taxes on \$70,200 of personalty, is this year assessed upon \$275,000 of personal property and \$150,000 for its franchise. The gas company, in addition to its regular taxes, paid last year into the city treasury the sum of \$8,526.23 as the royalty due under its franchise, which requires it to pay to the city five cents upon every 1000 cubic feet of gas sold to private consumers.

The one direction in which the city has made no progress is in its police government, which has been a constant source of strife and contention. The fire and police departments are under the management of a board of commissioners appointed by the governor of the state. While it is supposed to be strictly non-partisan, it has been constantly embroiled in local politics, to the detriment of the service and injury of the city. There is at present a suit pending in the supreme court in which the constitutionality of this board's title is questioned. Charges are also pending before the governor impeaching three of his appointees for misdemeanors in office, but the outcome is not easy to predict.

#### FOREIGN CITIES.

**Glasgow.**—*Taxation.* The productivity of municipal industrial enterprises in England has led to the statement, repeated in newspapers and magazines, that English cities are defraying a large part of the expenses of government from the profits of gas and waterworks, street railway lines, etc. The impression seems quite general that cities such as Glasgow have reached a point at which local taxation has come to play an unimportant part in the local budget. In fact, the statement has several times been made that Glasgow has

completely eliminated taxation and is running the government from the profits of quasi-public works.

An examination of the extension of municipal enterprise in England will show that this is far from being the case. In fact, within recent years there has been a distinct tendency to adopt a policy through which the profits from the municipal enterprises will be greatly reduced. To an increasing extent the social, as distinct from the financial, standpoint, has become dominant in English local policy. The municipal authorities are beginning to appreciate the influence of municipal services upon the health and industrial efficiency of the population. We find them, therefore, pursuing a policy designed to give the widest possible extension to municipal services, even if such extension should mean a reduction of net profits. Thus, the price of gas has been gradually reduced to 52 2-5 cents per thousand cubic feet, and the street railway fares are adjusted with a view to encouraging a more equable distribution of population rather than directly increasing profits.

At no time in the history of Glasgow, or for that matter of any of the English cities, has taxation ceased to be the most fruitful source of revenue. While for a certain period—especially between 1860 and 1880—the financial policy was to use municipal enterprises for purposes of profit, thus retarding the increase in taxation, the reduction in the price of city services since that time is tending to give to taxation an increasingly important place in the budget. It is possible that a misunderstanding has arisen owing to the system of local taxation peculiar to England. English cities do not levy a general tax rate upon their real or personal property. The system is that of a series of special taxes for specific purposes. Thus, there is a special police tax, a road tax, a public health tax, a park tax, a water rate; in other words, a special rate for each municipal function. The system of specialization is further developed by making the rate different for different sections of the city when the service is such as to benefit one section to a greater extent than another. Again, the tax being levied on the rental value of dwellings, the rate varies with the amount of rental. Thus, in Glasgow, dwellings renting at £10 or over per annum pay for all purposes 3s. 11 7-8d. per pound; those renting between £4 and £10 pay 3s. 4 1-16d.; while those renting at less than £4 pay but 2s. 5-16d. The following tables will show the various rates of taxation as well as the amount collected.\*

\* These tables are compiled from the report of the City Chamberlain, James Nicol, Esq., and were first prepared for *City and State*, where they appeared in the issue of December 30, 1897.

ASSESSMENTS.	ON RENTS £10 AND UPWARD.				ON RENTS £4, 1 s., AND UNDER £10.				ON RENTS £4 AND UNDER.			
	Payable by Owner.		Payable by Occupier.		Payable by Owner.		Payable by Occupier.		Payable by Owner.		Payable by Occupier.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.
Public water rate . . . . .	0	1	0	2 <sup>1</sup> / <sub>2</sub>	0	1	0	7 <sup>3</sup> / <sub>4</sub>	0	1	0	7 <sup>3</sup> / <sub>4</sub>
Police . . . . .	0	0	1	1 <sup>1</sup> / <sub>2</sub>	0	0	0	1 <sup>1</sup> / <sub>2</sub>	0	0	0	1 <sup>1</sup> / <sub>2</sub>
Statute labor . . . . .	0	0	0	1 <sup>1</sup> / <sub>2</sub>	0	0	0	1 <sup>1</sup> / <sub>2</sub>	0	0	0	1 <sup>1</sup> / <sub>2</sub>
Roads and bridges . . . . .	0	2 <sup>1</sup> / <sub>2</sub>	0	3 <sup>1</sup> / <sub>4</sub>	0	2 <sup>1</sup> / <sub>2</sub>	0	3 <sup>1</sup> / <sub>4</sub>	0	2 <sup>1</sup> / <sub>2</sub>	0	3 <sup>1</sup> / <sub>4</sub>
Sanitary . . . . .	0	0	0	0 <sup>1</sup> / <sub>2</sub>	0	0	0	0 <sup>1</sup> / <sub>2</sub>	0	0	0	0 <sup>1</sup> / <sub>2</sub>
Public health . . . . .	0	1 <sup>1</sup> / <sub>2</sub>	0	2 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>	0	2 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>	0	2 <sup>1</sup> / <sub>2</sub>
City improvements . . . . .	0	0	0	1	0	0	0	1	0	0	0	1
Parks and galleries . . . . .	0	0	0	2	0	0	0	2	0	0	0	2
Municipal buildings, <sup>1</sup> / <sub>2</sub> registration of births, etc., <sup>1</sup> / <sub>2</sub> registration of voters, <sup>1</sup> / <sub>2</sub> ; valuation of lands, <sup>1</sup> / <sub>2</sub> ; contagious diseases, <sup>1</sup> / <sub>2</sub> ; and prison payments, <sup>1</sup> / <sub>2</sub> . . . . .	0	1 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>	0	0	0	0
Cess . . . . .	0	0 <sup>1</sup> / <sub>2</sub>	0	0 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>	0	0 <sup>1</sup> / <sub>2</sub>	0	0	0	0
Juvenile delinquency . . . . .	0	0	0	0 <sup>1</sup> / <sub>2</sub>	0	0	0	0 <sup>1</sup> / <sub>2</sub>	0	0	0	0
Total municipal rates . . . . .	0	5 <sup>3</sup> / <sub>4</sub>	2	6 <sup>3</sup> / <sub>4</sub>	0	5 <sup>3</sup> / <sub>4</sub>	1	10 <sup>3</sup> / <sub>4</sub>	1	1 <sup>1</sup> / <sub>2</sub>	0	1 <sup>1</sup> / <sub>2</sub>
Poor rate (on 80 per cent of rental) . . . . .	0	4 <sup>1</sup> / <sub>2</sub>	0	9 <sup>1</sup> / <sub>2</sub>	0	4 <sup>1</sup> / <sub>2</sub>	0	9 <sup>1</sup> / <sub>2</sub>	0	4 <sup>1</sup> / <sub>2</sub>	0	9 <sup>1</sup> / <sub>2</sub>
School rate (on 80 per cent of rental) . . . . .	0	3 <sup>1</sup> / <sub>4</sub>	0	7 <sup>1</sup> / <sub>4</sub>	0	3 <sup>1</sup> / <sub>4</sub>	0	7 <sup>1</sup> / <sub>4</sub>	0	3 <sup>1</sup> / <sub>4</sub>	0	7 <sup>1</sup> / <sub>4</sub>
Lunacy rate (on ground rental) . . . . .	0	0 <sup>1</sup> / <sub>2</sub>	0	0 <sup>1</sup> / <sub>2</sub>	0	0 <sup>1</sup> / <sub>2</sub>	0	0 <sup>1</sup> / <sub>2</sub>	0	0	0	0
Total local assessments . . . . .	1	2 <sup>3</sup> / <sub>4</sub>	2	9 <sup>3</sup> / <sub>4</sub>	1	2 <sup>3</sup> / <sub>4</sub>	2	13 <sup>3</sup> / <sub>4</sub>	1	9 <sup>3</sup> / <sub>4</sub>	2	13 <sup>3</sup> / <sub>4</sub>

The total returns from taxes throughout the city are shown in the following table :

INCOME FROM ASSESSMENTS IMPOSED ON CITY  
PROPERTY, 1890-91.

	£	s.	d.
Police . . . . .	171,670	0	5
Statute labor . . . . .	14,300	12	3
Roads and bridges . . . . .	45,211	0	8
County road debts . . . . .	4,955	11	4
Sanitary . . . . .	10,266	13	5
Public health . . . . .	32,294	11	8
City improvements . . . . .	12,648	13	3
Parks and galleries . . . . .	25,374	7	1
Municipal buildings ; registration of births, etc.; registration of voters ; valuation of lands ; contagious diseases (animals) act; lunacy, in city and govan parishes only ; and prison payment . . . . .	31,747	17	9
Cess . . . . .	2,471	16	2
Juvenile delinquency . . . . .	8,685	11	1
Public water rate . . . . .	13,287	15	10
Poor and school rate (on 80 per cent of rent) :			
City . . . . .	£67,527	7s.	11d.
Barony (including lunacy) . . . .	93,144	10	10
Govan . . . . .	49,532	19	11
	<hr/>		
	210,204	18	8
	<hr/>		
	£583,119	9	7

For the year 1894-95 we find that while taxes had diminished slightly, yet the total amount received in taxation was nearly as large as in 1891. The tax rate for all purposes was 3s. 10 9-16d. per pound rental value. The total assessment was £3,918,275, and the total amount received from such taxes was £439,700, 19s. 4½d. If from a very rough estimate we were to capitalize the rental value as given in the general assessment, the total real property valuation would be \$391,826,500, as compared with the \$801,828,552 valuation in Philadelphia. This would give for Glasgow a tax rate of 56 cents per \$100 valuation, as compared with \$1.85 in Philadelphia.

While it is true that the relatively low rate of taxation in Glasgow has been due to a careful and business-like management of the public works of the city, it must not be supposed that this is the sole cause. For certain purposes, such as public education, street cleaning, etc., American cities expend a far greater proportion of their total income than English cities. This is particularly true of the expenditure for public education. Thus, for the year 1897, Philadelphia, with a population of 1,142,653, has appropriated \$3,680,510.35 for the maintenance of its public educational system; while

Glasgow, with a population of 618,420, expends but \$600,000. Again, owing to the comparatively small territory covered by Glasgow—namely, 18.3 square miles—the expenditure for street cleaning is but \$61,625, whereas Philadelphia, with an area of 129½ square miles, has appropriated \$871,814.

In spite of these great differences, however, the fact still remains that the low rate of taxation has been due mainly to the careful management of the city's resources. One of the most important elements in the budgets of American cities is the item of interest and liquidation of loans. These are usually paid out of the general tax rate of the city. A comparison with the conditions in foreign cities will show that the interest and liquidation of most city loans are charged to specific public works; the gas, water, electric light works, street railway department, etc., being compelled to consider these items as fixed charges upon their receipts. In fact, profits do not begin to appear until these charges have been met. Of course, in cases where the receipts are not sufficient to pay both interest and liquidation, the deficit is paid out of the general tax levy. For this reason we find that in Glasgow a very small percentage of the income from taxation is used for interest or liquidation charges. In Philadelphia, for the current year, the interest on loans will amount to \$2,734,222, while \$768,860 has been appropriated for the redemption of loans.

While, therefore, the municipal history of Glasgow gives evidence of a healthful development of the city's finances, there is no prospect that the rate of taxation will be greatly reduced. On the contrary, it is probable that the price of gas, water, etc., will be reduced to such a point as to make the profits comparatively small. This will, of course, necessitate an increase in the rate of taxation. From the broad standpoint of social development such a change must be regarded as desirable rather than otherwise.